with a population equal to one-fifth of the entire population of the whole State. It was conceivable with what efficiency a single Tahsildar whould be able to exercise supervision over this vast area. In fact, Chengannur and Tiruvalla were too big to be tied together. If they were not separated now, a time would come very soon when they would have to be separated.

In case, however, Government were not able to see eye to eye with the member on either of these proposals, he would request that at least a sub-treasury might be established at Chengannur. This would not involve much financial outlay in so far as the control of the treasury could be entrusted to the Division Assistant, who, if at all, might only have to be given a few additional clerks.

DEWAN'S REPLY: Mr. T. K. Thomas, your requests are, firstly, that something big should be done, and secondly, if that is not possible, that something little should be done, which is always an expedient way of looking at one's ambitions.

In the matter of the Chengannur and Tiruvalla taluks, from the sketch which you so kindly gave to me, I find that geometrically as you put it, the centre should be somewhere in Edanad-that is, neither at Thiruvalla nor at Chengannur. That is according to measurements of space.

But that is not merely the consideration on which head quarters of taluks are fixed. You have got to realise considerations such as places of convenience, affinities, population, needs where justice is dispensed and various other considerations. Six years ago, after very careful investigation and study, it was decided to make Tiruvalla the headquarters of the taluk and so far the arrangement has worked very satisfactorily. Chengannur being a place of some little importance, a certain number of officers were left there rather than have them all cramped together in one place. It is not in the interests either of ataluk or of the officers of the taluk who are staffed there, nor in the interests of the Government that there should be a frequent chopping and changing of head-quarters. Six years is indeed a very short spell of time and it is not possible to retransfer the headquarters at present. I shall await your prediction and see if it comes true.

Turning to your latter request, I may mention that the whole question of treasury arrangement in the State is under consideration and if in the course of the revision it should be found necessary that Chengannur should have a sub-treasury, the matter wili certainly be considered. But at the present time, all I need say with reference to your remark that nobody realises the necessity of a sub-treasury as the officers, is that I have received no such representation from the officers at Chengannur.

3. Administration of land revenue.

MR. P. AMRITHANATHA IYER (*Member, Ambalapuzha taluk, Group I*) dealt first with the disposal of *pokkuvaravu* cases by Tahsildars. In regard to this, two defects were mainly pointed out by him. In

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the first place, *pokkuvaravu* cases were often dismissed by Tahsildars on very trivial grounds as, for instance, errors in the survey or patta numbers. These mistakes could be easily rectified by the Proverthicars by reference to the parties. Such mistakes could also be avoided by requiring Sub-Registrars to satisfy themselves about the correctness of the survey numbers before they registered a document. They could do this by reference to the settlement registers, copies of which were supplied to them.

The second defect in regard to the disposal of *pokkuvaravu* cases was the delay in the communication of orders concerning transfers of registry. This was because *pokkuvaravu* work was entrusted to record-keepers in taluk offices who were saddled with numerous items of work. The result was that in many cases long after a property was purchased, the purchaser could not pay tax in his own name.

The following measures would, in the opinion of the member, meet these evils:

(1) *Pokkuvaravu* work in taluk offices should be assigned to separate full-time clerks.

(2) Tahsildars should be required to submit monthly returns of the number of *pokkuvaravu* cases on the file and of the number disposed of, with explanations for delay, if any.

(3) In *pokkuvaravu* cases involving sub-divisions, the rough sketches prepared by Proverthicars without inspecting the sites concerned did not serve any useful purpose. The sub-divisions should therefore be required to be measured on the spot and sketches drawn to scale as in the case of *Puduval* lands.

(4) The number of instalments for payment of *Parampu pattom* should be reduced from four to two or, if necessary, three. This will reduce the heavy work devolving on Proverthicars in connection with the collection of taxes.

(5) The *pakuthi* officer should be required to group together the various items of tax due from one and the same person under different *Pattas* and have them all brought under one *patta*.

(6) The duties of *pakuthi* officers having of late increased considerably, the territorial limits of *pakuthies* should be revised with due reference to area, number of *pattadars*, natural boundaries, means of communication etc., and the Land Records Maintenance staff should also be absorbed in the *pakuthi* office.

The member next took up the Revenue Recovery Regulation and proposed the following amendments being made in its provisions:—

(1) Though Section 6 of the Regulation was repealed, the notices contemplated in the section were retained in respect of immovable properties and repeated in Section 23A. Provision should be made for personal service of these notices as in the *Puduval* rules as far as possible;

(2) In cases where mortgages with possession and right of paying tax were registered, the Sub-Registrar should intimate the fact to the *pakuthi* officer. This will enable the *pakuthi* officer to collect the tax from the right person.

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(3) Immovable property should be distrained only if there were no movables. This rule should be strictly enforced.

(4) Notices for the sale of properties should be affixed in conspicuous places in the *muri* such as schools, temples, anchal offices etc. There should also be a notice-board in front of every pakuthi and taluk office for publishing notices of sales and provision should be made for giving copies of lists of properties proclaimed for sale to interested persons on their application.

(5) Sales of properties should be held on the spot in the case of garden lands.

(6) The period for setting aside sales by interested persons under Section 33 on their depositing the sale amount and commission should be extended to two months, provision being made at the same time for the condonation of *bona fide* delays. It was noteworthy that a similar provision existed in clause 2, Section 58 of the revised *puduval* rules.

(7) The period for the admission of revision petitions under Section 50 of the Regulation should be definitely fixed at 2 years as in the case of the revised *puduval* rules.

(8) In order to safe-guard the position of interested persons, they should also be allowed the right of preferring appeal or revision petitions, as the case may be, in respect of sales, provided they deposited the arrears of tax with interest, commission fees etc. and provided their grievance was genuine.

Another subject to which the member made reference was the assessment of *tharavila* on *poramboke* lands which, according to the existing practice, was fixed irrespective of the quality of the lands. In the case of wet lands alone the assessment on the adjoining lands was taken into account. The member urged that the tax on trees as well as the *tharavila*, rather the *tharakaram*, on all *poramboke* lands should be fixed with reference to those in respect of registered holdings in the vicinity.

In conclusion, the member urged for the reduction of the commutation rate of paddy in respect of taxes on *Kandukrishi* lands. The price of paddy was now fixed at fanams 6 per para. But the market rate of paddy did not at any time between the harvesting season (Meenam-Medam) and the time when tax had to be paid (Karkatagam) rise above Fanams 5¼. Another circumstance which had to be taken note of was that the ryots of Kuttanad were accustomed to sell their paddy at what is called the *kudivila*, which was far less than the market rate accepted by Government as the standard. Again even in regard to the market rate, the ordinary rates could not be secured for the *punja* paddy which was inferior in quality. This fact had to be given due weight in fixing the commutation rate. The savings on account of reduction of establishments, abolition of *nelpuras* etc., following upon the abolition of payment in kind supplied another reason for the Sirkar according a more generous treatment to the tenants. The tenants had indeed their own advantages resulting from this benevolent change

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They were, for instance, saved from the odious exaction of *alavu-vasi*, the losses incidental to transport of paddy to *Nelpuras* and delay in effecting measurements etc. But that might not be urged as a reason for realising an inequitable return from them.

The same reasons applied more or less to the commutation rate of paddy for purposes of income-tax which also should be fixed at something less than fanams 6 per para.

DEWAN'S REPLY: Mr. Amrithanatha Aiyar, you have catalogued a long list of reforms which according to your view are feasible mainly by a revision of the existing law on the subject, a matter which, I should have thought, might more properly be brought before the Legislative Council through the member who represents your constituency in that Council. That is the law-making and law-amending body. However, I shall as far as possible endeavour to deal with the points you have mentioned.

You wanted Section (6) of the Revenue Recovery Regulation amended and in the course of your remarks you pointed out that Section (6) has been repealed. I do not think in the matter of service any improvement can be made over the existing position without detriment to the revenues or inconvenience to the tax-payer or at inordinate cost of collection which must react on the tax-payer himself. You dwelt next upon the rights of persons interested in lands sold for default of tax. In other words, you ask Government to accept a third party risk, an insurance as it were. Interested persons should look after their own interests. The main concern of Government is as between themselves and the defaulter and it is up to the interested persons to take means to keep themselves informed of any attachment order against the property on which they have some sort of interest. You touch upon the question of sale of immovable property under Section 24 of the Revenue Recovery Regulation. As the law stands it is the movable property that should be seized first in preference to the immovable property. But if the rule was made absolute that no immovable property should be attached at all while there is movable property, you will find that ingenuity will defeat the duties of the revenue collector. You will find in 999 cases out of 1000 that the movable property would mysteriously vanish into thin air when the officers go to realise the revenue when it has been left unpaid.

You want notices affixed in conspicuous places in the *muri*. It is difficult to say which is a conspicuous place in a *muri* which as you know is a divisional area. But on the other hand every man knows where exactly the *pakuthi cutcherry* is. It is really the revenue centre of a *pakuthi* and affixing of notice in such places will give more information than notices fixed in some corner of the *muri* which only some people in that *muri* may be acquainted with.

You suggest that auction sales of lands shall be conducted on the spot in the case of garden lands. In other words, you want every auction to take place at every *poramboke* area that is to be sold. Sales

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take place after wide publicity is given to the fact and it takes place at such spots as would realise good sales for the property. Therefore it is to the advantage of the persons whose land is being sold as well as of Government that the auction should be held where competition will be the keenest, where there will be most people and where there is most money. If you go to an out-of-the-way place for an auction, the chances are very remote that there will be keen competition or the realisation of anything like an adequate price. Therefore I do not think that suggestion of yours can be accepted as an absolute rule.

Another point is in respect of Section 33 of the Revenue Recovery Regulation that the period of setting aside of sale in case of interested persons shall be extended and on sufficient grounds the delay shall be excused. As a matter of fact Section 60 does not fix any time limit. It is left to the Dewan to fix the time. If you wish it, I can fix 2 years as regards disposal of petitions. As regards fixing of a definite period in the case of the puduval rules, the present time limit of 30 days appears to be ample and I do not think it is necessary or advisable to extend it.

You next come to the question of the commutation rate of paddy of 6 fanams per para. You want it to be reduced. This matter was carefully considered and the commutation rate of 6 fanams is perfectly fair and reasonable and as nearly as the *nirak* could possibly be brought. You say that the rate should be reduced; I do not know on what basis. It may be right if you base it on one particular season or one particular crop. On the other hand, you have yourselves catalogued a long list of advantages which the country has secured from the change of payment in kind to payment in coin. I do not think that a single Kandukrishi taxpayer who is given the alternative to choose from today would prefer to go back to the payment in kind.

4. Registry of poramboke lands lying within the boundaries of properties as per Ayacut.

MR. AUGASTHY MATHAN (*Member, Meenachil taluk, Group I*) said that certain lands which were included in the *Olugu* of 1012 and were occupied and cultivated by ryots were in the settlement of 1080 treated as poramboke lands and the ryots in possession of these lands were now being turned out and punished as trespassers. This was very hard. The member requested that the lands might be registered in the names of their occupants.

DEWAN'S REPLY: Mr. Augasthy Mathan, I gather from what you say that you wish that poramboke lands lying within registered holdings should be given to the neighbouring owners. There are not many such cases and if such cases there are, they are entirly due to a mistake made at the time of the last Settlement and whenever such errors are brought to the notice of the revenue authorities, every attempt is made to rectify the mistake and throw open such areas to registration. I shall have the correction of such errors proceeded with as much as possible.

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